

Edwin J. Mc Guinn Jr.
20 Cobb Island Drive
Greenwich Ct, 06830

September 17, 2011

United States Bankruptcy Court- Southern District of New York
Lehman Brothers Holdings (Case # 08-13555 (JMP))
Lehman Brothers, Inc.

Honorable James Peck
One Bowling Green
New York, NY 10004
Courtroom 601

Weil Gotshal & Manges
767 Fifth Avenue
New York, NY 10153
Att: Lemons & Bernstein

Office of U.S. Trustee
33 Whitehall Street-21st
New York, NY 10004
Att. T.Hope Davis

Milbank, Tweed
1 Chase Manhattan Plaza
New York, NY 10005
Att. Dunne, O'Donnell & Fleck

Regarding Claim #13286
Claimant: Edwin J. Mc Guinn Jr.

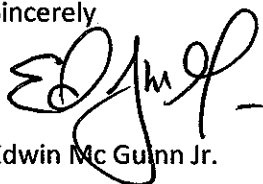
Dear Judge Peck and Attorneys for the U.S. Trustee, Debtor (s) and Creditors:

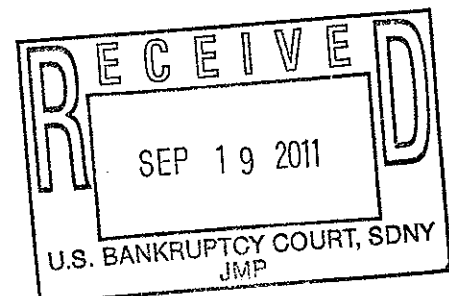
I requested my first retirement distribution of \$290,000 from my deferred compensation plan prior to the date of Lehman filing for bankruptcy and it was never processed. Consequently I personally filed a Priority Claim.

I filed it at Lehman Brothers Holdings but to the extent that it should have been filed at Lehman Brothers Inc. then I request that you transfer this claim to the appropriate Debtor.

In addition, I will not be able to attend any hearing on October 2, 2011. I am having knee replacement surgery on September 26 and I have been told by my attending physician that I will be immobile until late October.

Sincerely


Edwin Mc Guinn Jr.



UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,
Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMN1173 08-19-2011 (MERGE2;TXNUM2) 4000060055 BAR(23) MAIL ID *** 000050941455 *** BSIUSE: 74

MC GUINN, EDWIN JR.
20 COBB ISLAND DR.
GREENWICH, CT 06830

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY EMPLOYEE CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: MC GUINN, EDWIN JR. 20 COBB ISLAND DR. GREENWICH, CT 06830	Claim Number: 13286 Date Filed: 9/16/2009 Debtor: No Case Classification and Amount: PRIORITY: \$ 290,000.00

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "**Debtors**") filed their One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims) (the "**Objection**") with the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**").¹

The Objection requests that the Bankruptcy Court disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that it was filed against the Debtors asserting claims for deferred compensation that are not liabilities of the Debtors. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on September 20, 2011 (the "**Response Deadline**").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.